

Property Tax Payments, 2002-2003

- Johnson County -

Indiana Legislative Services Agency

June 2005

The Indiana Supreme Court found Indiana's true tax value assessment rules to be unconstitutional in December 1998. Major changes in property tax payments in each county from 2002 to 2003 were caused by several factors, including:

- The move from the old true tax value assessment rules to the new market-oriented rules during the 2002-2003 property tax reassessment.
- Tax levy increases by local taxing units, which are influenced by spending and the availability of other revenue sources.
- The tax restructuring provisions enacted by the General Assembly in 2002 to help mitigate some of the effects of the assessment changes.

*State Tax Credits Increased in
Johnson County from \$18.4
Million in 2002 to \$31.9 Million
in 2003.*

The General Assembly's restructuring provisions increased state tax credits statewide in 2003 from \$1.12 billion to \$1.87 billion, an increase of approximately \$748 million. In Johnson County, state tax credits

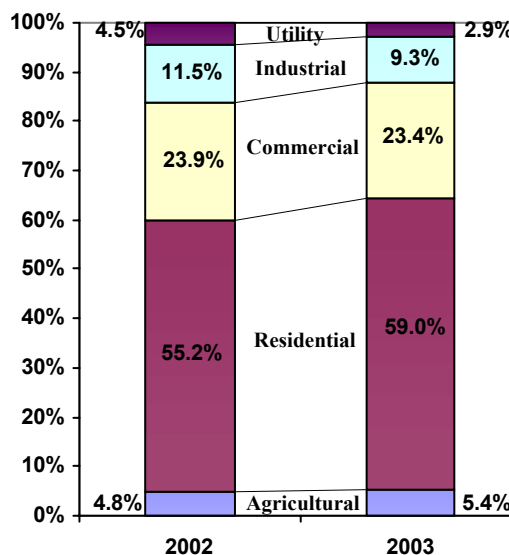
Table 1. Changes in AV and Tax Bills by Property Class for Johnson County, 2002-2003.

Property Class	Change In		
	Total Gross AV	Net AV	Net Tax Bill
Agricultural	101.2%	89.0%	7.3%
Residential (All)	98.5%	71.5%	2.2%
Homestead Only	102.8%	68.7%	0.6%
Commercial	58.0%	57.0%	-6.7%
Industrial	19.6%	19.6%	-23.1%
Utility	-3.3%	-3.3%	-38.0%
Avg. All Classes	78.0%	61.2%	-4.4%

increased from \$18.4 million to \$31.9 million, an increase of \$13.5 million. This paper provides a brief summary of how these factors changed property tax liabilities in Johnson County.

Tax Shifts. Johnson County saw a property tax shift from businesses to residential and agricultural property owners. Tax bills paid by residential and agricultural property owners increased, while tax bills paid by commercial, industrial, and utility property owners decreased (see Table 1). [Restructuring also incorporated an increase in the Utility Receipts Tax to compensate for reduced property tax payments by utilities.] The reason for these shifts between classes of property was that the total of real plus personal property assessed values (AV) of residential and agricultural property increased more than the assessed values of business property. Gross assessed values of agricultural and residential property doubled. Commercial and industrial assessments rose much less, and utility assessments actually declined. These figures include the

Figure 1. Share of Net Property Tax Billings in Johnson County.



* May not total 100% due to taxes paid by exempt/undefined parcels.

effects of new construction, demolition and remodeling of property, as well as the effects of reassessment, tax restructuring and levy increases.

Homeowners and Renters. The residential property type includes both homestead and non-homestead residential property. Owners of residential homesteads in Johnson County saw their tax bills increase slightly, while the average residential property increased by a greater amount. Agricultural homestead tax bills increased more than average residential property. A property is eligible for the homestead deduction and credit if it is occupied by its owner and is the owner's primary residence. The increase in the homestead deduction from \$6,000 to \$35,000 is the reason that residential net assessed value rose so much less than gross assessed value.

Tax bills on non-homestead residential property, which is primarily rental property, increased more than for homestead property. Taxes rose because rental assessments increased as much as homestead assessments, but rental property was not eligible for the homestead deduction or homestead credit.

Table 2 shows tax changes for comparable properties, those with physical features that were unchanged from 2002 to 2003. In Johnson County, less than half of residential property owners (including both homeowners and rental property owners) saw tax bill increases in 2003. Separately, more than three-quarters of all homestead owners saw tax bill decreases.

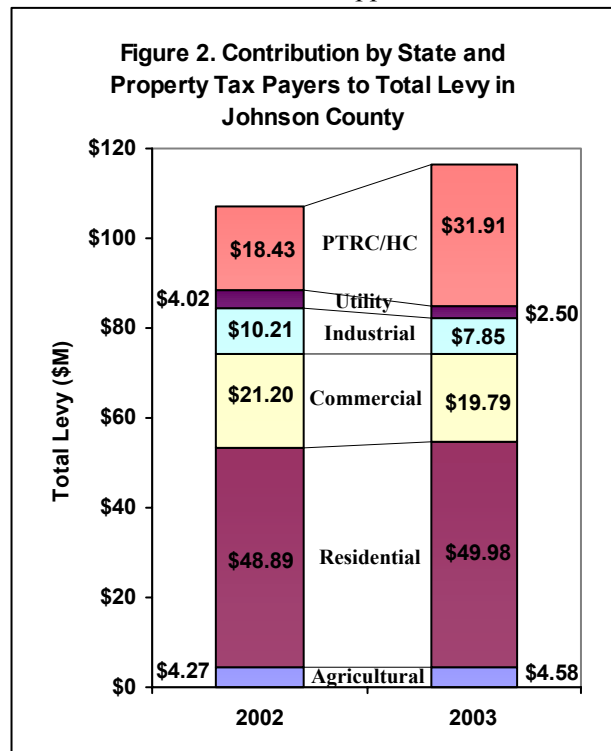
Table 2. Distribution of Net Tax Changes on Comparable Residential Property in Johnson County.				
	Residential - Actual -	Homestead - Actual -	Residential - NO Levy Change -	Homestead - NO Levy Change -
Increased	41.0%	23.4%	32.3%	14.2%
Decreased	59.0%	76.6%	67.7%	85.8%
Increased 100% or More	4.3%	0.6%	3.5 %	0.3%
Decreased 25% or More	17.0%	20.6 %	30.8 %	40.1 %
Average Change (\$)	-\$48	-\$144	-\$152	-\$267
Average Change (%)	-4.1%	-10.4%	-13.2%	-19.4%
* Percentages represent the percentage of parcels affected.				

Not all of the tax bill change was due to reassessment and tax restructuring. Some was due to increases in the tax levies of local units of government. Table 2 shows estimates of what would have happened had tax levies remained unchanged. The estimates are made by recalculating tax rates for 2003 using tax levies from 2002.

With no levy changes, about a third of all residential property owners would have seen tax increases, and two-thirds would have seen tax decreases. More than 85% of homesteads would have seen tax decreases. Apart from levy increases, reassessment and restructuring reduced the taxes of many more homeowners than they increased.

Agriculture. Taxes on agricultural property in Johnson County increased. Overall, agricultural homestead taxes rose slightly more than agricultural business taxes. The net assessed value on non-homestead agricultural real property doubled. This reflects the 112% increase in the base rate of farm land, from \$495 to \$1,050 per acre. Agricultural net personal property assessments increased by a smaller amount.

Business. Taxes on business property fell in Johnson County because assessed values rose much less than



residential and agricultural assessments. Business real property was assessed closer to the market value standard under the old assessment rules than was residential property. Consequently, the shift to market value assessment increased business assessments less. The general rise in assessed values in Johnson County reduced tax rates, and this cut tax bills for owners of property with smaller assessment increases, like businesses.

Tax Restructuring. The tax restructuring of 2002 made significant changes to property tax assessments, deductions, credits, and hence to overall tax payments. Restructuring reversed personal property rule changes which the Department of Local Government Finance had put in place. It replaced one tax break for homeowners, known as the shelter allowance, with a larger (in most cases) homestead deduction. Restructuring also increased property tax replacement credits (PTRC) from the existing 20% credit. PTRC on school general fund levies is now 60% for all property. A 20% PTRC is paid to real property owners on civil levies plus the remaining school general fund levies (after the 60% credit). Restructuring also raised the homestead credit to 20% of net qualifying levies, instead of allowing it to revert to 4% of gross qualifying levies in 2003. Figure 2 shows the net levies paid by each property classification along with the PTRC and state homestead credit contributions. The contribution to local levies in Johnson County by PTRC and state homestead credit payments increased by approximately 73%, from \$18.4 million to \$31.9 million.

Table 3 shows estimates of how Johnson County tax bills would have changed for each property type had tax restructuring not been adopted. Tax increases for residential and agricultural property owners would have been particularly large. The increases in the homestead deduction and PTRC in the tax restructuring reduced the size of these tax increases. Johnson County residential property taxes still increased slightly because the reassessment business-to-residential tax shift, plus the increase in the tax levy, was not quite offset by the rise in the homestead deduction and higher state PTRC payments. The larger PTRC payments are also responsible for increasing the tax cuts received by commercial property. The percentage changes in the “With Restructuring” column of Table 3 correspond to the changes in the net levies in Figure 2.

Table 3. Effect of Tax Restructuring on Tax Bills by Property Type in Johnson County, 2002-2003.			
Property Type	No Restructuring (Estimated)	With Restructuring (Actual)	Difference
Agricultural	22.4%	7.3%	-15.0%
Residential (All)	32.1%	2.2%	-29.8%
Homestead Only	40.3%	0.6%	-39.8%
Commercial	-2.7%	-6.7%	-4.0%
Industrial	-24.8%	-23.1%	1.7%
Utility	-43.8%	-38.0%	5.9%

List of Attached Summary Tables. Four summary tables are attached to provide additional information regarding assessed values and taxes by property class.

Summary Table 1: Comparison of 2002 and 2003 Net Property Tax Billings by Property Classification. This table summarizes net tax billings for real and personal property by property class. Additional information is provided for subclasses such as homesteads, agricultural homesteads, agricultural land, and rental properties.

Summary Table 2: Comparison of 2002 and 2003 Net Assessed Value by Property Classification. This table summarizes net assessed values for the same property classes described in Summary Table 1.

Summary Table 3: Changes in Assessed Values, Deductions, Credits, and Net Levies. This table summarizes the county-wide changes in tax bill components from 2002 to 2003 for real and personal property by property class.

Summary Table 4: Residential Property Summary. This table summarizes the assessed value and net tax changes from 2002 to 2003 for residential property. The table includes a distribution of net tax changes for comparable residential properties and for the homestead component of residential property. The table also depicts the distribution of changes as if there were no levy increase in 2003.

Johnson County
Changes in Assessed Values, Deductions, Credits and Net Levies
Pay 2002 - Pay 2003

	Total	Agriculture	Residential	Res-Hmstd	Commercial	Industrial	Utility
Pay 2002							
Real Gross Assessed Value	3,282,043,590	188,243,778	2,390,179,166	1,918,932,700	519,860,705	176,467,326	7,292,615
Real Deductions	283,717,553	9,244,758	225,183,245	225,183,245	8,568,470	40,718,477	2,603
Real Net Assessed Value	2,998,326,037	178,999,020	2,164,995,921	1,693,749,455	511,292,235	135,748,849	7,290,012
Personal Gross Assd. Value	719,962,169	13,980,790	10,405,040	0	304,097,729	237,285,373	154,193,237
Personal Deductions	57,048,810	0	0	0	23,029,570	34,019,240	0
Personal Net Assd. Value	662,913,359	13,980,790	10,405,040	0	281,068,159	203,266,133	154,193,237
Total Gross Assessed Value	4,002,005,759	202,224,568	2,400,584,206	1,918,932,700	823,958,434	413,752,699	161,485,852
Total Deductions	340,766,363	9,244,758	225,183,245	225,183,245	31,598,040	74,737,717	2,603
Total Net Assessed Value	3,661,239,396	192,979,810	2,175,400,961	1,693,749,455	792,360,394	339,014,982	161,483,249
Gross Levy	107,347,291	5,067,088	61,369,432	47,354,999	24,383,434	11,900,147	4,627,191
PTRC (Calculated)	13,998,502	630,941	7,915,404	6,087,432	3,158,074	1,689,562	604,521
State/County Homestead Cr. (Calculated)	4,768,177	167,901	4,600,276	4,600,276	0	0	0
Net Levy	88,580,612	4,268,246	48,853,752	36,667,291	21,225,360	10,210,585	4,022,670
Pay 2003							
Real Gross Assessed Value	6,285,279,990	390,193,723	4,754,280,379	3,890,935,380	902,919,055	227,661,763	10,225,069
Real Deductions	1,144,271,423	41,789,806	1,033,158,500	1,033,158,500	22,865,143	46,456,505	1,469
Real Net Assessed Value	5,141,008,567	348,403,917	3,721,121,879	2,857,776,880	880,053,912	181,205,258	10,223,600
Personal Gross Assd. Value	838,906,050	16,307,020	10,002,880	0	399,205,341	267,415,476	145,975,333
Personal Deductions	77,116,240	0	0	0	34,075,880	43,040,360	0
Personal Net Assd. Value	761,789,810	16,307,020	10,002,880	0	365,129,461	224,375,116	145,975,333
Total Gross Assessed Value	7,124,186,040	406,500,743	4,764,283,259	3,890,935,380	1,302,124,396	495,077,239	156,200,402
Total Deductions	1,221,387,663	41,789,806	1,033,158,500	1,033,158,500	56,941,023	89,496,865	1,469
Total Net Assessed Value	5,902,798,377	364,710,937	3,731,124,759	2,857,776,880	1,245,183,373	405,580,374	156,198,933
Gross Levy	117,183,194	6,430,851	72,314,143	54,710,496	25,635,488	9,766,789	3,035,922
PTRC (Calculated)	28,690,056	1,714,968	18,717,716	14,170,482	5,809,339	1,908,107	539,926
State/County Homestead Cr. (Calculated)	3,789,740	135,421	3,654,319	3,654,319	0	0	0
Net Levy	84,703,398	4,580,462	49,942,109	36,885,696	19,826,149	7,858,681	2,495,997

COMPARISONS

Net Levy Percent Change	-4.4%	7.3%	2.2%	0.6%	-6.6%	-23.0%	-38.0%
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Contributions to Tax Bill Changes, 2002-2003

Percent Changes	Total	Agriculture	Residential	Res-Hmstd	Commercial	Industrial	Utility
Gross Real AV	91.5%	107.3%	98.9%	102.8%	73.7%	29.0%	40.2%
Gross Personal AV	16.5%	16.6%	-3.9%	0.0%	31.3%	12.7%	-5.3%
Total Gross Assessed Value	78.0%	101.0%	98.5%	102.8%	58.0%	19.7%	-3.3%
Net Assessed Value	61.2%	89.0%	71.5%	68.7%	57.1%	19.6%	-3.3%
Gross Levy	9.2%	26.9%	17.8%	15.5%	5.1%	-17.9%	-34.4%
Net Levy	-4.4%	7.3%	2.2%	0.6%	-6.6%	-23.0%	-38.0%

Actual State Credits, 2002 and 2003

	2002	2003	Change	Change%
PTRC (Abstract)	13,692,177	28,187,311	14,495,134	105.9%
State Homestead Cr. (Abstract)	4,734,510	3,724,251	-1,010,258	-21.3%
Total State Credits (Abstract)	18,426,687	31,911,562	13,484,876	73.2%

Comparison of 2002 and 2003 Net Property Tax Billings*
(Scaled to Abstract Values)
By Property Classification**
Johnson County

Property Classification	2002 Net Tax	2003 Net Tax	Difference***	Change***	2002 % of Total Real + Pers	2003 % of Total Real + Pers	Change
<u>Real + Personal</u>							
Agricultural	4,268,246	4,580,462	312,216	7.3%	4.8%	5.4%	0.6%
Residential	48,853,752	49,942,109	1,088,357	2.2%	55.1%	58.9%	3.8%
Commercial	21,225,360	19,826,149	-1,399,211	-6.6%	24.0%	23.4%	-0.6%
Industrial	10,210,585	7,858,681	-2,351,904	-23.0%	11.5%	9.3%	-2.2%
Utility	4,022,670	2,495,997	-1,526,673	-38.0%	4.5%	2.9%	-1.6%
Exempt	28,399	23,460	-4,939	-17.4%	0.0%	0.0%	0.0%
Undefined	0	0	0		0.0%	0.0%	0.0%
Total	88,609,012	84,726,858	-3,882,154	-4.4%	100.0%	100.0%	0.0%
<u>Real Property Only</u>							
Agricultural	3,937,419	4,341,802	404,383	10.3%	4.4%	5.1%	0.7%
Residential	48,599,870	49,801,389	1,201,519	2.5%	54.8%	58.8%	3.9%
Commercial	13,639,393	13,461,071	-178,322	-1.3%	15.4%	15.9%	0.5%
Industrial	4,046,040	3,213,568	-832,472	-20.6%	4.6%	3.8%	-0.8%
Utility	200,570	155,041	-45,529	-22.7%	0.2%	0.2%	0.0%
Exempt	28,399	23,460	-4,939	-17.4%	0.0%	0.0%	0.0%
Undefined	0	0	0		0.0%	0.0%	0.0%
Total	70,451,691	70,996,331	544,640	0.8%	79.5%	83.8%	4.3%
Agricultural Homesteads	1,852,217	2,001,024	148,807	8.0%	2.1%	2.4%	0.3%
Residential Homesteads	36,667,291	36,885,696	218,405	0.6%	41.4%	43.5%	2.2%
Total Homesteads	38,519,508	38,886,720	367,212	1.0%	43.5%	45.9%	2.4%
Non-Homestead Residential	11,932,579	12,915,693	983,114	8.2%	13.5%	15.2%	1.8%
Apartments (Over 4 Units)	3,375,605	3,604,548	228,943	6.8%	3.8%	4.3%	0.4%
<u>Personal Property Only</u>							
Agricultural	330,827	238,661	-92,166	-27.9%	0.4%	0.3%	-0.1%
Residential	253,881	140,720	-113,161	-44.6%	0.3%	0.2%	-0.1%
Commercial	7,585,967	6,365,078	-1,220,889	-16.1%	8.6%	7.5%	-1.0%
Industrial	6,164,545	4,645,113	-1,519,432	-24.6%	7.0%	5.5%	-1.5%
Utility	3,822,100	2,340,956	-1,481,144	-38.8%	4.3%	2.8%	-1.6%
Total	18,157,320	13,730,528	-4,426,792	-24.4%	20.5%	16.2%	-4.3%
Total Depreciables	11,947,586	8,754,480	-3,193,106	-26.7%	13.5%	10.3%	-3.2%
Total Inventory	5,955,853	4,835,328	-1,120,525	-18.8%	6.7%	5.7%	-1.0%
<u>Agricultural Only</u>							
Ag Non-Hmstd Real	2,085,202	2,340,777	255,575	12.3%	2.4%	2.8%	0.4%
Ag Personal	330,827	238,661	-92,166	-27.9%	0.4%	0.3%	-0.1%
Total Ag Business	2,416,029	2,579,438	163,409	6.8%	2.7%	3.0%	0.3%
Ag Homesteads	1,852,217	2,001,024	148,807	8.0%	2.1%	2.4%	0.3%

* "Tax billings" for real property refers to the net taxes charged per the parcel level data received from county auditors and assessors, scaled to values reported on the county auditor's abstract.

* "Tax billings" for personal property refers to the net taxes charged on the personal property assessed value reported on the county auditor's abstract.

** Property class was determined using a combination of county auditor parcel-level real property tax data, county assessor parcel-level real property assessment data, county auditor abstracts, Form 15 personal property assessment data, business and farmer's personal property tax returns over \$150,000 AV, and state distributable utility tax returns.

*** Net tax changes from 2002 to 2003 include effects of changes in assessment methods, local levies, real property physical characteristics, property use, personal property held or acquired, deductions, and credits.

Comparison of 2002 and 2003 Net Assessed Value*
(Scaled to Abstract Values)
By Property Classification**
Johnson County

Property Classification	2002 Net AV	2003 Net AV	Difference***	Change***	2002 % of Total Real + Pers	2003 % of Total Real + Pers	Change
<u>Real + Personal</u>							
Agricultural	192,979,810	364,710,937	171,731,127	89.0%	5.3%	6.2%	0.9%
Residential	2,175,400,961	3,731,124,759	1,555,723,798	71.5%	59.4%	63.2%	3.8%
Commercial	792,360,394	1,245,183,373	452,822,979	57.1%	21.6%	21.1%	-0.5%
Industrial	339,014,982	405,580,374	66,565,392	19.6%	9.3%	6.9%	-2.4%
Utility	161,483,249	156,198,933	-5,284,316	-3.3%	4.4%	2.6%	-1.8%
Exempt	954,000	1,325,150	371,150	38.9%	0.0%	0.0%	0.0%
Undefined	0	0	0		0.0%	0.0%	0.0%
Total	3,662,193,396	5,904,123,526	2,241,930,130	61.2%	100.0%	100.0%	0.0%
<u>Real Property Only</u>							
Agricultural	178,999,020	348,403,917	169,404,897	94.6%	4.9%	5.9%	1.0%
Residential	2,164,995,921	3,721,121,879	1,556,125,958	71.9%	59.1%	63.0%	3.9%
Commercial	511,292,235	880,053,912	368,761,677	72.1%	14.0%	14.9%	0.9%
Industrial	135,748,849	181,205,258	45,456,409	33.5%	3.7%	3.1%	-0.6%
Utility	7,290,012	10,223,600	2,933,588	40.2%	0.2%	0.2%	0.0%
Exempt	954,000	1,325,150	371,150	38.9%	0.0%	0.0%	0.0%
Undefined	0	0	0		0.0%	0.0%	0.0%
Total	2,999,280,037	5,142,333,716	2,143,053,679	71.5%	81.9%	87.1%	5.2%
Agricultural Homesteads	88,877,819	168,006,610	79,128,791	89.0%	2.4%	2.8%	0.4%
Residential Homesteads	1,693,749,455	2,857,776,880	1,164,027,425	68.7%	46.2%	48.4%	2.2%
Total Homesteads	1,782,627,274	3,025,783,490	1,243,156,216	69.7%	48.7%	51.2%	2.6%
Non-Homestead Residential	471,246,466	863,345,000	392,098,534	83.2%	12.9%	14.6%	1.8%
Apartment (Over 4 Units)	124,350,539	231,465,681	107,115,142	86.1%	3.4%	3.9%	0.5%
<u>Personal Property Only</u>							
Agricultural	13,980,790	16,307,020	2,326,230	16.6%	0.4%	0.3%	-0.1%
Residential	10,405,040	10,002,880	-402,160	-3.9%	0.3%	0.2%	-0.1%
Commercial	281,068,159	365,129,461	84,061,302	29.9%	7.7%	6.2%	-1.5%
Industrial	203,266,133	224,375,116	21,108,983	10.4%	5.6%	3.8%	-1.8%
Utility	154,193,237	145,975,333	-8,217,904	-5.3%	4.2%	2.5%	-1.7%
Total	662,913,359	761,789,810	98,876,451	14.9%	18.1%	12.9%	-5.2%
Total Depreciables	440,912,951	492,190,763	51,277,812	11.6%	12.0%	8.3%	-3.7%
Total Inventory	211,595,369	259,596,167	48,000,798	22.7%	5.8%	4.4%	-1.4%
<u>Agricultural Only</u>							
Ag Non-Hmstd Real	90,121,201	180,397,307	90,276,106	100.2%	2.5%	3.1%	0.6%
Ag Personal	13,980,790	16,307,020	2,326,230	16.6%	0.4%	0.3%	-0.1%
Total Ag Business	104,101,991	196,704,327	92,602,336	89.0%	2.8%	3.3%	0.5%
Ag Homesteads	88,877,819	168,006,610	79,128,791	89.0%	2.4%	2.8%	0.4%

* "Net Assessed Value" for real property refers to the gross AV less deductions per the parcel level data received from county auditors and assessors, scaled to values reported on the county auditor's abstract.

* "Net Assessed Value" for personal property refers to the gross personal property assessed value reported on the county auditor's abstract less the deductions reported on the abstract.

** Property class was determined using a combination of county auditor parcel-level real property tax data, county assessor parcel-level real property assessment data, county auditor abstracts, Form 15 personal property assessment data, business and farmer's personal property tax returns over \$150,000 AV, and state distributable utility tax returns.

*** Net AV changes from 2002 to 2003 include effects of changes in assessment methods, real property physical characteristics, property use, personal property held or acquired, and deductions.

**Johnson County
Residential Property Summary
2003 Reassessment**

Property Type	Change in Gross AV 2001 to 2003	Change in Net AV 2001 to 2003	Change in Net Tax 2002 to 2003	Change in Net Tax With NO Cert. Levy Chg. 2002 to 2003
All Real Residential Properties	110%	81%	8%	-3%
Comparable Residential Real Prop.	90%	62%	-4%	-13%
Comparable Homesteads	88%	53%	-10%	-19%

Distribution of Net Tax Changes on Comparable Residential Property

% Change		2002 to 2003 Actual Bills All Residential Property		2002 to 2003 Actual Bills Homesteads Only		2002 to 2003 Recomputed Bills With NO Certified Levy Change All Residential Property		2002 to 2003 Recomputed Bills With NO Certified Levy Change Homesteads	
Over	300%	739	1.9%	34	0.1%	664	1.7%	31	0.1%
200%	to 300%	170	0.4%	21	0.1%	182	0.5%	10	0.0%
100%	to 200%	766	2.0%	93	0.4%	500	1.3%	62	0.2%
50%	to 100%	2,172	5.6%	520	2.0%	1,708	4.4%	267	1.0%
25%	to 50%	3,534	9.1%	1,052	4.0%	2,431	6.2%	642	2.4%
10%	to 25%	3,625	9.3%	1,889	7.1%	3,039	7.8%	1,170	4.4%
5%	to 10%	1,710	4.4%	1,091	4.1%	1,289	3.3%	650	2.4%
0	to 5%	3,249	8.3%	1,505	5.7%	2,773	7.1%	933	3.5%
0	to -5%	2,537	6.5%	2,019	7.6%	1,828	4.7%	1,159	4.4%
-5%	to -10%	3,238	8.3%	2,806	10.6%	2,151	5.5%	1,581	6.0%
-10%	to -25%	10,575	27.1%	10,080	37.9%	10,411	26.7%	9,414	35.4%
-25%	to -50%	5,667	14.5%	5,227	19.7%	10,702	27.5%	10,203	38.4%
Below	-50%	969	2.5%	227	0.9%	1,273	3.3%	442	1.7%
		38,951	100.0%	26,564	100.0%	38,951	100.0%	26,564	100.0%
Parcels With Increases		15,965	41.0%	6,205	23.4%	12,586	32.3%	3,765	14.2%
Parcels With Reductions		22,986	59.0%	20,359	76.6%	26,365	67.7%	22,799	85.8%
Average \$ Change			-\$48		-\$144		-\$152		-\$267
Average % Change			-4.1%		-10.4%		-13.2%		-19.4%

"Comparable Properties" = Properties with a record in both years that have improvements in both years OR no improvements in both years.

Data Source: 2001 and 2003 Johnson County Parcel Tax Data

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